--- C-358b - 5 Cigarettes - “Imperial Tobacco”, Montreal - [6-10-D] - 1935-39 ---

The first listed use of the definitive imperforate five cigarette Series “C” stamp by “Imperial Tobacco” comes from June 1935. The hidden letters “B-A” indicate that the die had been approved for BABN in 1935. It was printed in a plate of 130 stamps (13 x 10).

When the Budget of September 12th 1939 increased the excise duty on small cigarette from $ 4.00 to $ 5.00 per thousand, the manufacturers reduced their packages by one cigarette per pack of ten, or major fraction thereof, and the five pack became four cigarettes. The five cigarette package was not to see use again until the post-war era, when it appeared as a *complimentary item*.

The collection contains a single example used by “Imperial Tobacco” after the September Budget in November 1939 - which was possibly packed under a *pre-war* contract for “Trans-Canada Airways”.

★**RC-373** - 5 cigarettes, imperf, coded **6-10-D / CFC** by “Imperial Tobacco” in September 1935

★**RC-373** - 5 cigarettes, imperf, coded **BJD / 6-10D** by “Imperial Tobacco” in November 1939

--- the cancellation reads vertically up - 5 copies to date ---

[★RC-373]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	CFB	AFC	---	CFC	---	---	CFD
1936	NAGA	---	---	---	---	---	---	---	---	---	---	---

--- the cancellation reads horizontally upright - 23 copies to date ---

[★RC-373]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	CGB	---	---	---	AGD	BGD	---
1937	---	---	CHA	---	BHB	---	AHC	AIC	---	AHD	---	CHD
1938	---	---	CIA	---	BIB	---	---	BIC	---	AID	BID	---
1939	AJA	BJA	CJA	AJB	BJB	CJB	AJC	BJC	CJC	---	BJD	---

--- 5 Cigarettes - “Imperial Tobacco” - 1957-63 ---

In the post-war years the five cigarette package was a promotional item, not intended for retail sales. As such its production was intermittent. The five cigarette packages appear inscribed with **GUEST PACKAGE ◦ NOT FOR RESALE**, or inscribed as **COMPLIMENTARY / NOT FOR SALE**.

★**RC-373** - 5 cigarettes, imperf,
in February 1958 - for Quebec distribution

★**RC-373** - 5 cigarettes, imperf,
in June 1958 - for across Canada usage

[★RC-373]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1956	---	---	---	---	---	---	---	---	---	---	---	---
1957	---	---	---	---	---	---	---	---	---	---	---	---
1958	---	**32**	---	---	---	**36**	---	---	---	---	---	---
1959	---	---	---	---	---	---	---	---	---	---	---	---

The cancellation collection ***does not contain*** an example of five cigarette production from “Tuckett Tobacco”. Their pre-war small size was the 10¢ eight cigarette pack.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 5 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH